

**LOUDOUN COUNTY VOLUNTEER/AUXILIARY MEMBER  
REQUEST FOR PERSONAL PROPERTY TAX REDUCTION**

Mailing Address:  
Commissioner of the Revenue  
P.O. Box 8000  
Leesburg, VA 20177-9804

Inter-Office Mailing Address:  
Commissioner of the Revenue  
Personal Property Division  
MSC 32

General Information: This form is only to be used by active volunteer or auxiliary members of the Loudoun County Fire, Rescue, and Emergency Management department, or the Loudoun County Sheriff's Auxiliary to request a personal property tax reduction on one motor vehicle (i.e., car, truck or motorcycle).

This form must be submitted to the Commissioner of the Revenue by the volunteer or auxiliary member by January 31 or within 60 days of replacement of a previously qualified vehicle (Fire and Rescue volunteers only). **Do not use this form to re-certify a vehicle that qualified last year.**

**Section A – Volunteer or Auxiliary Member Information**

Please check one box per line.

1 ☐ New OR ☐ Existing  
2 ☐ Volunteer OR ☐ Auxiliary Member  
3 ☐ Fire & Rescue FDID      OR ☐ Deputy Sheriff

Property Owner: \_\_\_\_\_ Social Security Number:    -   -

Co-Owner: \_\_\_\_\_ Social Security Number:    -   -

Daytime Phone Number:    -    -

Mailing Address: \_\_\_\_\_

Code of Virginia § 58.1-3017 permits localities to require disclosure of social security numbers for any purpose relating to local taxes administered by the Commissioner of the Revenue.

**Section B – Vehicle to Receive Reduction**

Date Acquired: \_\_\_\_/\_\_\_\_/\_\_\_\_  
MM/DD/YYYY

Personal Property Account Number:          
(Available on Tax Bill or Declaration)

Year:     Make: \_\_\_\_\_ Model: \_\_\_\_\_

Vehicle Identification Number (VIN):

Virginia Title Number:         License Plate Number:

Fire & Rescue Volunteers: If the vehicle that qualified for tax reduction on January 1 was replaced with another vehicle within 60 days of disposal of original qualified vehicle, please complete section B & C. **NOTE:** Code of Virginia §§ 58.1-3506.15 and 31 state that once a vehicle has been selected to receive the personal property tax reduction, **auxiliary members cannot** select another vehicle until January 1 the following year.

**Section C – Original Qualified Vehicle on January 1 that was Replaced**

Date Sold: \_\_\_\_/\_\_\_\_/\_\_\_\_  
MM/DD/YYYY

(Must be within 60 days of Acquisition of Replacement Vehicle described in Section B)

Personal Property Account Number:          
(Available on Tax Bill or Declaration)

Year:     Make: \_\_\_\_\_ Model: \_\_\_\_\_

Vehicle Identification Number (VIN):

Virginia Title Number:         License Plate Number:

We hereby acknowledge that person in Section A is a volunteer rescue squad or volunteer fire department member and regularly responds to calls or regularly performs other duties for the rescue squad or fire department, and the vehicle in Section B is the vehicle identified by the volunteer to receive the volunteer reduced tax rate. If the person in Section A is an auxiliary member, we hereby acknowledge that the vehicle in Section B is regularly used to perform duties for the rescue squad or fire department, or regularly used to respond to auxiliary deputy sheriff duties. By our signatures we willfully declare that the information provided is true, correct and complete. We understand that the penalty for filing a false return is a Class 1 Misdemeanor.

Volunteer's/Auxiliary Member's Signature \_\_\_\_\_

Date \_\_\_\_\_

President / Chief / Sheriff \_\_\_\_\_

Date \_\_\_\_\_

**Qualifications for Personal Property Tax Reduction**

Virginia Code § 58.1 – 3506 A, permits Loudoun County to separately classify, for tangible personal property tax purposes, motor vehicles owned or leased by volunteers and auxiliary members. The following are the qualifications for Loudoun County's personal property tax reduction for volunteers and auxiliary members:

Criteria	Fire and Rescue		Deputy Sheriff
	Volunteers	Auxiliary Members	Auxiliary Members
<b>1. Vehicle Types</b>	Car, Truck or Motorcycle	Car, Truck or Motorcycle	Car, Truck or Motorcycle
<b>2. Vehicle Ownership</b>	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.
<b>3. Vehicle Use</b>	There are no vehicle use requirements for fire and rescue volunteer vehicles.	Vehicle must be regularly used to perform duties for the rescue squad or fire department.	Vehicle must be regularly used to respond to auxiliary deputy sheriff duties. The vehicle must be used for such purposes more than any other vehicle.
<b>4. Filing for new or previously non-qualified members only</b>	Request for Personal Property Tax Reduction form signed by the Volunteer member and the President or Chief must be submitted to the Commissioner of the Revenue annually by January 31. The Commissioner may accept forms after this date for good cause if not the fault of the member.	Request for Personal Property Tax Reduction form signed by the Auxiliary member and the President or Chief must be submitted to the Commissioner of the Revenue annually by January 31. The Commissioner may accept forms after this date for good cause if not the fault of the member.	Request for Personal Property Tax Reduction form signed by the Deputy Sheriff Auxiliary member and the Sheriff must be submitted to the Commissioner of the Revenue annually by January 31. The Commissioner may accept forms after this date for good cause if not the fault of the member.
<b>5. Replacement Vehicles</b>	If the vehicle that qualified for the personal property tax reduction on January 1 of the tax year is replaced with another vehicle within 60 days of disposal of the previously qualified vehicle, the volunteer may choose to receive the personal property tax reduction on the replacement vehicle.	Once a vehicle has been selected to receive the personal property tax reduction, another vehicle cannot be selected until January 1 the following year.	Once a vehicle has been selected to receive the personal property tax reduction, another vehicle cannot be selected until January 1 the following year.

**Instructions**

- To claim a new vehicle or request that an alternate vehicle receive the personal property tax reduction (i.e., the vehicle that qualified last year will no longer receive the personal property tax reduction), please complete Sections A & B on the front of this form. **Do not use this form to re-certify a vehicle that qualified last year.**
- Fire & Rescue Volunteers must complete Section C only if replacing a previously qualified vehicle within 60 days. Auxiliary members may not make a vehicle change until January 1.
- To meet the January 31 state-mandated deadline, it is suggested that the forms be submitted by the volunteer or auxiliary member to his or her Company President, Chief or Sheriff by January 15 for their signature. Volunteers replacing a vehicle must have his or her Company President, Chief or Sheriff sign this form and submit it to the Commissioner of the Revenue within 60 days of vehicle replacement.
- Lessees must submit a copy of their lease agreement specifying that the lessee is responsible for the payment of personal property taxes on the vehicle. The lease should be submitted with the original request for reduction.

**Leased Vehicles**

Volunteers or auxiliary members who lease a vehicle may be able to receive a reduction on their personal property tax if they meet all necessary requirements. In addition to submitting the Request for Personal Property Tax Reduction form, volunteers and auxiliary members who lease a vehicle must submit a copy of their lease agreement which specifies that the lessee is responsible for the payment of personal property taxes on the vehicle. The lease should be submitted with the original request for reduction.

**Replacement Vehicles (Fire & Rescue Volunteers Only)**

If a volunteer sells or re-titles (due to divorce, death, etc.) the vehicle which qualified for a reduction on January 1, he or she must submit a Request for Personal Property Tax Reduction form within 60 days of replacing of the originally qualifying vehicle. The Request for Personal Property Tax Reduction must be signed by the Company President, or Chief. The reduced tax rate can only be applied to a replacement vehicle when the original qualifying vehicle is sold or disposed of and ownership transferred to another individual, firm or business.

**Local Motor Vehicle License (Loudoun County Decal)**

Volunteers or auxiliary members, who live in Loudoun County outside an incorporated town, may be eligible for one free decal per year. Each July, the Treasurer's office mails a free decal to volunteers who qualify under County Ordinance 852.02(c).

Volunteers or auxiliary members who garage or park vehicles within incorporated town limits should contact their respective town office to determine whether town personal property tax reductions or decal fee exemptions apply.